UNITED STATES TAX COURT WASHINGTON, DC 20217

PEYMON MOTTAHEDEH, D.B.A. FREEDOM LAW SCHOOL,))))
Petitioner,)
V.) Docket No. 12440-10 S
COMMISSIONER OF INTERNAL REVENUE,)
Respondent.)

ORDER

This case is presently calendared for trial at the trial session of the Court scheduled to commence on April 11, 2011, at Los Angeles, California.

On February 25, 2011, respondent filed a Motion for Continuance of Trial and a Motion to Remand. Respondent moves for a continuance on the ground that petitioner has requested and is entitled to a face-to-face Collection Due Process hearing. Respondent states in the motion for remand that a hearing has been scheduled with an Appeals Officer from the Riverside Office of Appeals for June 2, 2011, at 11:00 a.m. Respondent states that petitioner does not object to the granting of the motions. Upon due consideration, it is

ORDERED that respondent's Motion for Continuance of Trial, filed February 25, 2011, is granted and this case is stricken for trial from the April 11, 2011, Los Angeles, California, trial session and is restored to the general docket. It is further

ORDERED that respondent's Motion to Remand, filed February 25, 2011, is granted in that this case is remanded to respondent's Office of Appeals for a supplemental collection due process hearing scheduled for June 2, 2011, at 11:00 a.m. It is further

ORDERED that, on or before July 14, 2011, each party shall file with the Court, and serve on the other party, a report regarding the then present status of this case and attach to the status report a copy of any supplemental notice of determination issued to petitioner.

(Signed) Joel Gerber Judge

Dated: Washington, D.C. March 3, 2011